

**The Commonwealth
Of
Massachusetts**

**FY2003 Closing/FY2004 Opening
Instructions**

MMARS, PCRS, HR/CMS, E*MPAC

Issued By:

Office Of The Comptroller

April - 2003

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Section 1

Introduction and General Information

This year marks the seventeenth Closing and the eighteenth Opening of the Massachusetts Management Accounting and Reporting System (MMARS). This will be the last opening under the current MMARS system. The Office of the Comptroller (CTR) is publishing these instructions to highlight the most important aspects of Closing and Opening, and also to reference Comptroller Policy Memos, Fiscal Year Memos, and other guidance documents located at <http://mass.gov/osc>. Readers should also refer to Section 2 (CLOSING/OPENING Key Dates), and www.mass.gov/osc/Staffinfo/ContactList.html (List of Resources and Assistance Personnel). Detailed memorandums will be published as necessary to explain special topics and any changes or updates to the procedures contained in these instructions.

The FY2003 Closing/FY2004 Opening Instructions have been streamlined and consolidated a bit more this year. As always, we welcome your comments and feedback to improve our communication with you. Please note that the key dates section has been moved up to Section 2 and all references to forms and official memos have been linked to the appropriate CTR web site.

As a matter of policy, the Office of the Comptroller is increasingly relying on electronic distribution of information. Toward this effort, our goal is to make available on our Web page various types of documentation for your use (such as policy, forms, contact lists, etc.) thus eliminating duplicate or conflicting information.

Close/Open Meeting Dates

MMARS Liaisons and staff with fiscal responsibilities are invited to join the Office of Comptroller Executive Staff for the annual Close/Open message for Fiscal Years 2003-2004 at one of the three Closing/Opening meetings below:

Date: April 15, 2003

McCormack Building - 21st Floor

One Ashburton Place, Boston, Massachusetts

10:00 – 12:00 and 1:00 – 3:00 (session will be repeated, sign-up for one session)

Date: April 16, 2003

Fitchburg State College

Ellis White Lecture Hall in the Hammond Campus Center

Fitchburg, Massachusetts

10:00 – 12:00

Parking available in designated lots, see the announcement on this meeting from the Comptroller's Office on 3/20/03 and for detailed directions visit:

<http://www.fsc.edu/community/aboutus>

New MMARS Project

The NewMMARS Project is in full swing. While NewMMARS will not impact the opening of FY2004 (other than your time commitment to the project!), FY2005 will open in the NewMMARS system. Please visit the NewMMARS website regularly for updates on this project. <http://www.osc.state.ma.us/newMMARS>

Interim Budgets

The Office of the Comptroller and the Fiscal Affairs Division will submit an Interim Budget request in the event that the GAA is not passed by the Legislature and signed by the Governor by July 1st. This will provide funding for the continuation of service across the Commonwealth. While no new programs or projects are

recommended or supported as part of the interim budget, all routine business to carry out Department missions is included (i.e. payrolls, client benefits, leases, goods and services).

Once you are notified that the Interim Budget is signed, Departments should proceed with routine business, including paying bills in 30 days. Departments are responsible to expend only funds from accounts that are in both the House and Senate Budgets. If there is a question about whether an account will be funded, the CFO should confer with the Fiscal Affairs Division.

Departmental Reorganization and Account Restructure

It is expected that departmental re-organizations will be significant this year and thus will require a great deal of account re-alignment and adjustments. The Office of the Comptroller will issue guidance and support to all departments as soon as possible to assist you in making any necessary changes to MMARS and HR/CMS.

New, Consolidated Or Closing Department Checklists

If your Department is created, consolidated, closed or modified in any way as a result of the General Appropriation Act or any other legislation, contact the Payees, Payments & Tax Reporting Bureau at CTR for a copy of the "New, Consolidated or Closing Department Checklist."

Internal Controls Focus

Chapter 647 of the Acts of 1989, known as the *Internal Control Law*, sets forth the standards for internal controls at state departments. This law requires all departments to establish internal controls in accordance with requirements developed by the Office of the Comptroller. These requirements are set forth in the Internal Control Guides that are published by the Comptroller's Office. The two internal control guides, the *Internal Control Guide for Managers* and the *Internal Guide for Departments* should be used as a basis for updating department internal controls. As the Guides state, managers are accountable for the adequacy of internal control systems in their departments. Department management must verify that *Closing and Opening* transactions comply with laws, rules, and regulations. This compliance should be the same as that required for transactions processed at all other times during the fiscal year. For additional information, see the section titled Internal Control Information on the Comptroller's Internet page: <http://www.mass.gov/osc>.

In conjunction with the State Auditor's Office and the audit firm of Deloitte & Touche, LLP, CTR will continue to emphasize internal controls during the audit of FY2003. Auditors will continue analyzing departments' internal controls in depth. Last year, emphasis was placed on high level department wide risk assessments. **In FY2004, departments will be asked to cross-reference the controls they have in place against this risk assessment.**

As part of the FY2003 single audit, auditors will review certain department activities to ensure that internal control plans accurately reflect department procedures and controls. As in previous years, we will use the Internal Control Questionnaire as the first step in this process. It is particularly crucial during periods of transition and re-organization, that departments practice good internal control.

Single Audit

At the conclusion of the FY2002 Statewide Single Audit, the Commonwealth issued the following three reports: *the Statutory Basis Financial Report (SBFR)*, the *Comprehensive Annual Financial Report (CAFR)*, and the *Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and the Requirements of OMB Circular A-133 and the Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2002*. The Government Finance Officers Association (GFOA) awarded the Commonwealth's FY2001 CAFR their Certificate of Achievement in Financial Reporting. The FY2002 report has been submitted to GFOA for review. All of the FY2002 Audit Reports are available through the Comptroller's website <http://www.mass.gov/osc>.

The FY2003 financial reporting cycle is as follows:

- The SBFR will be issued by October 31st.
- The CAFR issuance date is December 31st.
- The Reports on Compliance and Internal Controls will also be issued on or about December 31, 2003

Expenditure Classification Handbook

The Commonwealth of Massachusetts Office of the Comptroller Expenditure Classification Handbook will not be reissued for FY2004. Departments should continue to utilize the May, 2002 Expenditure Classification Handbook located at <http://www.osc.state.ma.us/Homeview/OpenClose/ExpendDetail.html> for all FY2004 business. Departments will be notified by e-mail if it is determined that an addendum to the current handbook is needed to reflect new business needs of Departments for FY2004.

Renewal Of Signature Authorization

Pursuant to MGL c29 s.20, a Department Head must specifically authorize the expenditure of Department appropriations, legal obligations, payments, payrolls and other financial transactions in accordance with general and special law and regulations. A Department Head may delegate signature authorization to designated personnel within the Department to authorize financial transactions and other legal obligations on the Department Head's behalf. Such delegation shall not relieve the Department Head from any obligations or responsibilities under general and special law or regulation which result from approvals by authorized signature designees on behalf of the Department Head. Annual signature authorization delegations should support the Department's internal control policies and structure.

The procedure for FY2004 will be the same as in FY2003. Please watch for a Comptroller FY2004 memo for the instructions, forms, and Department Head Signature Authorization policy. Upon filing, signature authorization delegations will be used during periodic reviews of signature authorization prior to the processing of transactions by CTR.

Please note transactions submitted after June 30th cannot be processed without appropriate authorization.

Live signature dates are required for all MMARS documents and Contracts.

This is a reminder that all signature dates on MMARS documents and contracts must be "live" (i.e. entered in pen by the signatory). This issue is being highlighted because the date is an extension of the signature, which documents the actual date of a signatory's authorization. Department Heads are granted broad authority to delegate signatory authority to trusted staff. This delegation authorizes the employee's signature not a stamp! Date stamps and any other type of pre-filled dates or signatures do not comply with this requirement. Transactions submitted for the current or the new fiscal year which do not contain live signature dates will not be processed and will be returned to the Department. For further guidance please see Chapter 5 Contract Execution and Management of the Commonwealth's Procurement Policies and Procedures Handbook.

Liaisons To The Comptroller's Office

Each year CTR requests that Departments review their list of key personnel who coordinate fiscal policy and procedures in their behalf:

Department Head	Payroll Director
Chief Fiscal Officer	Legal Counsel
Internal Control Officer	Department Security Officer
MMARS Liaison	GAAP Liaison
	Single Audit Liaison

CTR maintains a database of these individuals to communicate information to and relies on them as the knowledge base of the Departments in their areas of expertise. Once again, for FY2004 please confirm this list within your Department and forward any changes according to the forms; see http://www.state.ma.us/osc/Accountg/Comptroller_forms/Comptroller_forms.html for a description of the responsibilities expected to be handled by each individual. It is critical during this transition period of staff turnover that departments notify CTR as soon as possible of any changes, so that we can communicate easily.

Each individual listed requires access to the Internet in order to retrieve and process documents and information posted by the Office of the Comptroller.

Section 2 Key Dates

April/May 2003

Date	Appropriation/ Account Management	Encumbrance Management	Disbursement Management	Payroll Management	Cash and Revenue Management	GAAP, Fixed Assets, and Special Higher Education
April 15, 2003 Tuesday	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.	Close/Open Meeting One Ashburton Place, 21 st Floor Boston, Ma 10:00-12:00 A.M. 1:00-3:00 P.M.
April 16, 2003 Wednesday	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.	Close/Open Meeting Fitchburg State College 10:00-12:00 A.M.
April 30, 2003 Wednesday	MMARS Reference & Financial Tables Roll Into FY2004 (Except Bank and IBDC)					GAAP Distribution #1
May 5, 2003 Monday	FY2003 Warehouse Tables Run Into FY2004 Load \$0 Obligation Ceilings for Type 02 and 03 Accounts for FY2004					
May 6, 2003 Tuesday				Departments start entering and submitting their FY2004 PCRS Rules Requests Roll FY2003 PCRS Rules table to FY2004 PEND Status		
May 8, 2003 Thursday	Load House 1 obligation ceilings for appropriation type 01 and 04 accounts for FY2004					
May 12, 2003 Monday		First day to pre-encumber, encumber (including IEs) and allocate for ISAs				

May/June 2003

Date	Appropriation/ Acct Management	Encumbrance Management	Disbursement Management	Payroll Management	Cash And Revenue Management	GAAP, Fixed Assets And Special Higher Education
May 13, 2003 Tuesday				Payroll Tax Chargeback Estimates being sent to departments via e-mail		
May 30, 2003 Friday			Final day for submitting prior year deficiencies to be paid out of FY2003 funds			
May 31, 2003 Saturday		Final day for FY2003 encumbrances for budgeted funds >\$25,000				
June 1, 2003 Sunday		PEND2 approval now required on FY2003 SR, PO, PD, PG, SC, SM, LO, PH	All FY2003 payments must reference encumbrances			
June 3, 2003 Tuesday				Payroll tax chargeback estimates IE's loaded into MMARS		
June 5, 2003 Thursday				PCRS defaults table roll Departments start modifying PCRS FY2004 default records		
June 6, 2003 Friday	Bank Table rolls into FY2004				All Write-Off (WO) requests must be submitted to revenue bureau	
June 12, 2003 Thursday A.M.		Approved contract and lease roll (LO/SC roll)				
June 13, 2003 Friday		Target date for finalizing routine FY2003 Encumbrances (5:00 P.M.)				
June 20, 2003 Friday		HRCMS, E*MPAC & Ready Payment contracts with start date of 7/1/2003 due at CTR		HRCMS & E*MPAC Contracts with start date of 7/1/2003 due at CTR		
June 27, 2003 Friday				Deadline for PH processing Final day to enter XE's on PCRS		

June/July 2003

Date	Appropriation/ Acct Management	Encumbrance Management	Disbursement management	Payroll Management	Cash And Revenue Management	GAAP, Fixed Assets, And Special Higher Education
June 30, 2003 Monday	IBDC table roll into FY2004 FY2004 Signature Authorization must be on file	Last day to submit FY2003 encumbrance documentation to CTR (5:00 Pm)				All fixed asset transactions in MMARS All FC documents to Comptroller Non-GAAP Fixed Asset physical inventory done
July 1, 2003 Tuesday					Collections must be deposited by 12:00 noon	
July 2, 2003 Wednesday					CT's should be entered	
July 7, 2003 Monday	Period 12 Fringe and Indirect					
July 9, 2003 Wednesday	BF's and RS Program starts for types 02,03 and 04					
July 10, 2003 Thursday			Target date for accounting for FY2003 advances			
July 11, 2003 Friday	Close Period 12/2003 (for departments)	1 st CC roll, FY2004 lines activated	RFs no longer require PEMD5 approval	FY2003 XD/XF/PR/IF Transactions on holding/SUSF files must be corrected	Verify All FY2003 AR, CB, ER have been approved RE, RI, and RD and WO's no longer require PEND5 approval as of the close of accounting Period 12 Final day to enter FY2003 RE, RI and RDs	GAAP Distribution #2 Final HMBEN008 Compensated Absences balance report as of 6-30-03 (available on view direct and/or document direct) for audit
July 12, 2003 Saturday				1st FY2004 pay period end date (HR/CMS)		
July 15, 2003 Tuesday				Split week payroll processed		
July 18, 2003 Friday				All FY2003 payroll reject transactions and payroll accounts with negative uncommitted and unexpected balances must be corrected		
July 22, 2003 Tuesday		CC rolling FY2003>FY2004 lines (Unspent for certain departments)				
July 25, 2003 Friday				First automated IV run for Medicare, UI and UHI Chargeback for pay period 6/29-7/12		
July 29, 2003 Tuesday				1st 2003 A/P Payroll Run		

July/August/September 2003

Date	Acct/Acct Management	Encumbrance Management	Disbursement Management	Payroll Management	Cash And Revenue Management	GAAP, Fixed Assets And Special Higher Education
July 31, 2003 Thursday			Reminder: all invoices should be submitted no later than Aug. 15th			
August 4, 2003 Monday						Basic FY2003 dept GAAP packages due Higher Education Statutory Accounts Payable Information Fund 901
August 22, 2003 Friday				Last day to enter AP Payroll for Payroll Run on 8-22-03	FY2003 receivable balances roll to the FY2004 "Prior Year Accrued Revenue" field	
August 25, 2003 Monday				Last day to enter AP Payroll for Payroll run on 8-26-03		
August 29, 2003 Friday			Final date for FY2003 EXs and XAs			
August 31, 2003 Sunday			Final FY2003 (Non-APEN) payments to DONE status All FY2003 Advances must be accounted for			
Sept 1, 2003 Monday		Lapse FY2003 encumbrances		PH Lapse (except dept with approved extensions)		
Sept 2, 2003 Tuesday A.M.		2nd CC roll (move FY2003 unspent money to FY2004)				Higher Ed Preliminary 110H report available on view direct
Sept 3, 2003 Wednesday A.M.		3 rd CC (Lapse FY2003)				
Sept 12, 2003 Friday	FY2003 irregular balances must be resolved for Federal grants				Reconcile reports 466c, 467a, 468a, 469a, 430a For The Month Of June	Higher Education Completion of FY2003 activity through June 30 th Higher Ed Fixed Assets And Lease Information To CTR Higher Ed Student Loan Supplemental Reporting Higher Ed Federal Financial Assistance due
Sept 15, 2003 Monday			Final FY2003 (APEN) Payments To Done Status			

September/October/December 2003

Date	Appropriation/Acct Management	Encumbrance Management	Disbursement Management	Payroll Management	Cash And Revenue Management	GAAP, Fixed Assets And Special Higher Education
Sept 16, 2003 Tuesday A.M.		Final LE Lapse FY2003 Encumbrance		Final PH Lapse		
Sept 18, 2003 Thursday						Final 110 Series Report-Dept. copy- available on view direct and/or Document Direct
Sept 30, 2003 Tuesday						Final Reconciliation of Higher Education Internal Systems to MMARS
Oct 15, 2003 Wednesday						Higher Ed Audited Financial Statements due
Oct 31, 2003 Friday						Statutory Basis Financial Report Issuance date
Dec 31, 2003 Wednesday						Comprehensive Annual Financial Report Issuance date Reports On Compliance And Internal Controls Issuance date

Section 3

Appropriation And Account Management

Introduction

This section highlights management of accounts through both the FY Closing and FY Opening processes. You will find detailed information regarding appropriations and balances forward.

Closing

Appropriation And Account Management

Account management should be a primary concern when scheduling transactions. It is the responsibility of the Departments to coordinate Secretariat and Fiscal Affairs Division approval for the prerequisite transactions.

Balances Forward (BF)

The first automated BF transaction, for appropriation account types 02, 03, and 04 will be generated after final FY Closing payroll and fringe are processed. Fringe and Indirect is scheduled to occur on July 7, 2003. BFs will process for appropriations types 02, 03 and 04 are scheduled for July 09, 2003. Thereafter, BFs will process nightly.

BFs will not occur in appropriation account type 01 and account type 02, where the original authorization has expired, unless authorized in successive legislation and only in amounts allowed by that legislation. Appropriation account type 01 BFs will be processed manually upon enactment of the GAA or any subsequent legislation providing BF authorization. Departments with type 01 continuing appropriations should contact Accounting regarding BF.

BFs will not process in allocation accounts unless there is a valid ISA in place for the opening BFY.

Expiring Capital Accounts

Departments are reminded that if accounts are not re-authorized as of July 1st, Departments may not continue services of employees or contractors in these accounts. Contracts must be terminated or suspended, personnel must be terminated, or contracts or personnel must be transferred to other appropriate accounts authorized for these types of expenditures. Expenditures incurred against other accounts during this time period may not be retroactively transferred to these accounts should the account be re-authorized. See Expenditure Correction (EX/XA) below.

Federal Grants

Departments are reminded to submit proper documentation to the Fiscal Affairs Division (FAD) and CTR for all federal grants. While the FY Opening is the final quarter of the closing federal fiscal year, Departments will begin receiving federal award letters in late summer and early fall. Award letters for the new federal fiscal year should be forwarded to the Budget Director at FAD and to the CTR's Accounting Bureau, and clearly marked with the Department name, Catalog of Federal Domestic Assistance (CFDA) number, and appropriation number. Refer to MMARS MEMO #79 and Administrative Bulletin A&F-3 for more information.

Please note that if the CFDA # has changed on the new grant award, please contact Robert McDonald immediately as the ASTA record will need to be updated. Federal allocation accounts will not participate in the automated balance forward program scheduled for the close of accounting period 12. Residual Cash balances in federal allocation accounts will be returned to the parent accounts at the end of the accounts payable period.

Departments participating in the automated central draw for federal programs should remember to submit any modifications necessary to prevent the disruption of draws. This includes any changes to letter-of-credit, ACH, sub-account data. Changes should be submitted to the Accounting Bureau as soon as they become known.

Departments completing weekly SUBA allocation amounts should take extra caution to properly post draw requests by budget fiscal year. The ViewDirect reports 210HV, 210HP and 210HA should be utilized to accomplish this task.

Irregular Balances

All appropriation types 01, 02, 03 irregular balances MUST be resolved by June 30th.

Appropriation type 04 irregular balances MUST be resolved by the second week in September.

Departments are reminded that spending on a federal grant account is limited to their authority to draw funds, from the federal government, for that particular program within the state's budget fiscal year. Departments with unresolved irregular balances in federal accounts, beyond the final closing year draw date/receipt (second week in September), may be considered in violation of M.G.L. c. 29 §26.

Grants And Subsidies

All grants and subsidies are paid under the PP subsidiary. The administration of Grants and Subsidies is governed by 815 CMR 2.00 and applies to all state Departments. Departments must verify the Legislative Authorization and account type of proposed funding, and the organizational structure of intended recipients, to determine if expenditures may be properly made as Grants or Subsidies under 815 CMR 2.00.

A "Grant" is defined as discretionary and non-discretionary (designated) funds of financial assistance provided under contractual terms between a Grantor department and a Grantee to assist the Grantee in the achievement or continuation of a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor Department's Legislative Authorization. Grants must use the Commonwealth Terms and Conditions and Standard Contract Form and Instructions.

A "Subsidy" is defined as non-discretionary funds appropriated by the Legislature to be made either as a direct payment of a specified amount to a designated recipient entity, and are not specified as a "Grant", "contract" or "for a program", or are designated specifically as direct payments through "Subsidies" or a "Subsidy program".

For more information regarding Grants and Subsidies, please see [MMARS MEMO #265](#) and 815 CMR 2.00, or contact the Contracts or Legal Units at CTR.

Opening

FY Opening Transition And Chart Of Account Issues

By early May, reference, financial and rules tables will roll into FY Opening tables. Departments should review their Chart of Accounts (organization codes) and optional features (expense budgets, sub-organization codes, program codes, etc.) and PCRS rules tables (position assigned, Department defined, etc.) to determine if the current structure is meeting the Department's needs. Departments have the opportunity to modify Department defined tables (ORGN, SORG, etc.) or request modification to tables after the tables have been rolled.

The Department Assistance Bureau (DAB) at CTR is centrally responsible for entering table changes on behalf of Departments for tables that are controlled through restricted access, such as PROG, etc. Please ensure that changes to tables that are time sensitive arrive at CTR as early as possible.

Requests may be sent using the form in www.mass.gov/osc/Accountg/Comptroller_forms/Comptroller_forms.html or e-mailed from an authorized signatory to the Comptroller e-mail address, comptroller@state.ma.us.

Federal Payments

Many Federal Agencies are in the process of changing payment systems that may allow a grant to change over to a central draw account from a non-central draw account.

Should notification be received by the grantor of a forthcoming change, please notify Bob McDonald at the Comptroller's Office (617) 973-2438 or by email Robert.McDonald@osc.state.ma.us to see if this grant qualifies.

Opening For Business - FY2004

The Commonwealth will open its FY2004 operations according to the following criteria.

Appropriation types 01 and 04: For budgeted fund, intragovernmental, and federal grant accounts, a provisional obligation ceiling (generally based on the Governor's House 1 recommendations) will be loaded in MMARS in early May. The Fund/Department table (FDEP) will be set to full control.

Determination may be made to load zero dollar appropriation/subsidiary records for accounts in use in FY Closing in lieu of House 1 values, and to set FDEP obligation ceiling to presence control in May, in certain cases where this seems clearly to be more practical; any Departments affected by this will be informed by FAD prior to May.

Appropriation types 02 and 03: For capital and trust accounts, zero dollar records will be loaded in early May for all accounts scheduled to roll into FY Opening. FDEP will be set to presence control on the obligation ceiling in May, then to full control after the first balance forward occurs in July.

Appropriation types 01, 03 and 04 supporting payroll: Zero dollar records will be loaded in early May for any accounts used for employee payrolls in FY Closing which are not already loaded in MMARS for FY Opening. After Departments transition to their authorized FY Opening accounts, these purely interim accounts will be deactivated.

Expiring appropriation type 02 accounts supporting payroll: Capital accounts, which support payroll and are due to expire on June 30th, will not roll forward to the next FY Opening. Departments must ensure transfer of employees, as appropriate, to positions in accounts, which will be active in FY Opening.

Expenditure Corrections (EX/XA)

EX and XA documents to correct closing year activity should be submitted no later than the close of the accounts payable period. EXs and required XAs, with proper documentation, should be submitted to the General Accounting Bureau at CTR. **Expenditure corrections for the closing BFY entered after AUGUST 29, 2003 will not be processed.**

Once accounts have been established in MMARS for FY Opening, Departments should: Departments are also reminded that when an expenditure is certified by the department, the department is certifying that the expenditure was properly made from that account. The Comptroller may not make journal entry (expenditure correction) between accounts if the account ultimately to be charged had insufficient funds at the time the amount was expended from the other account, unless prior notice is sent to HOU and SEN Ways and Means. See [M.G.L. c. 7A, §3](#). Therefore, EXs are appropriate only for actual mistakes, not for expenditures posted to one account in anticipation of funding in another account. Expenditures for contracts or personnel that are

transferred to other account(s) because an account was not reauthorized, was reauthorized late, or was not established (child account for an ISA) MAY NOT retroactively transfer the expenditures incurred in the other accounts to the reauthorized or newly established account.

- Verify that necessary employee and contractor payroll accounts appear in both MMARS and the payroll systems; and
- Begin processing necessary pre-encumbrances and encumbrances on Monday, May 12, 2003.

Departments are reminded that their obligation of funds for FY Opening is subject to appropriation.

Departments will be responsible for reducing, transferring and otherwise modifying pre-encumbrances and encumbrances as necessary to conform to the funds available and the account structure provided in the final General Appropriation Act (GAA) for FY Opening, subject to specific guidance and timeframes issued by CTR.

Section 4

Payee Management And Tax Reporting Clearinghouse

Introduction

This section highlights information on Payee Management and Tax reporting responsibilities for MMARS payments. You will find detailed information regarding consequences if the Commonwealth makes a tax reportable vendor payment with an incorrect Tax Identification Number (TIN).

Closing/Opening

Payee Registration

Payee Self Service (PSS) has been active for almost a year with great success. It was installed in May 2002 as a new payee registration Intranet based system for the Commonwealth departments to process Vendor Update (VU) information through Payee Self Service into MMARS. Forms W-9, T&C and/or EFT authorization request with wet signature continue to be required as supporting documentation by the Office of the Comptroller for approval in PSS.

PSS produces the correct number of VU's required for update to MMARS based on the data entered into the system, (i.e. new payee registration would result in 3 VU's; a remittance address change results in one VU), during the nightly interface into MMARS. PSS assigns the VU DOC ID(s) and records the UAIDs of department and comptroller approvers.

All entries approved through PSS will interface to the MMARS SUSF in DONE status overnight. An audit trail report will be available with DOC IDs and UAIDs.

PSS offers system edits prior to the MMARS interface including postal standards editing (address validation and standard abbreviations), bank routing number validation as well as streamlined data entry.

Interfaces And Special Remittance Codes

Departments with existing VU interfaces continue to directly interface to MMARS. The special remittance codes H001 and M001, positions 10 through 13 of the vendor code, continue to be restricted from modifications except H001 is restricted to Health Care Finance (HCF) and M001 is restricted to Division of Medical Assistance (DMA).

Mass Finance And Vendor Web

Vendors can see their scheduled payments and payment history by logging on Vendor Web. On-line you find the payment date, payment number, payment reference number, contract number, line amount and the department making the payment. Vendor Web is located at <http://massfinance.state.ma.us>.

EFT

The use of EFT (Electronic Funds Transfer) continues to increase in popularity with our vendors! This provides cost savings to both the Commonwealth and the vendors for banking fees. Remittance information from Vendor Web is the communications tool that works. The banking ACH software that has been installed for use with PSS provides the user with the bank name which corresponds to the bank routing number, allowing visual confirmation of data entered.

Postal Software Interface

The Postal software installed for use with PSS supplies edits for incorrect entries or questionable addresses (i.e. incorrect zip codes and street numbers). It also provides correct postal formatting to allow the most cost-effective mailing costs.

W-9 TIN Certification

Tax Reporting Clearinghouse

- The staff within the Payee and Tax Clearinghouse Unit is the official Commonwealth Clearinghouse for all matters related to Federal Income Tax reporting to the IRS and State Income Tax reporting to the Department of Revenue (DOR). This involves the filing as an employer and upkeep of the Internal Revenue's rules and regulations for compliance.
- The unit provides technical guidance to departments regarding their responsibilities pertaining to issuing and filing tax reporting information which is not captured at the detail level in MMARS and/or statewide automated payroll systems (HR/CMS and e*mpac).

Unpaid Checks

In tax year 2002, we issued several form 1099 Corrections because payees did not receive the monies in the year MMARS had documented. We found that in each case the department internally held a check that it had requested Treasury to pull. Departments should not hold live checks longer than 1 day. If the request was with the objective to put them back into the accounting system then this should be accomplished by means of a vendor specific ER or CB transaction. Departments must avoid situations that would allow checks issued in one tax year to be held until the next tax year. Checks must be deposited back to the Treasury with an ER or CB to avoid erroneous tax reportable payments appearing in the Forms 1099's issued to payees. Departments must process a Cash Deposit (CD) and then the appropriate Contract Backout (CB) or Expenditure Refund (ER) transaction.

If it is a prior year refund on a non-continuing account, deposit the check into the sweep account and a Cash Transfer (CT) into the general fund. Please work with CTR Accounting Bureau on this matter for further clarification.

Section 5

Encumbrance Management

Introduction

This section provides detailed guidance on finalizing year-end encumbrances and initiating encumbrances for the new fiscal year. Departments are encouraged to read these instructions thoroughly in order to minimize unnecessary delays and problems with the fiscal years closing and opening.

State Finance Law Reminder

State Finance Law requires that funding be in place before commodities, services or other obligations can be requested or accepted by contractors, vendors or employees. Specifically, under [M.G.L. c. 29, §26](#), [M.G.L. c. 29, §27](#); and [M.G.L. c. 29, §29](#) departments may not incur a liability for the Commonwealth in excess of their appropriation or allotments and the Comptroller may not permit the disbursement (payment) or incurring of an obligation (encumbrance) without a sufficient appropriation and allotment. This means that a department cannot sign a contract or amendment, and then request or accept services (including state or contract employee services) or commodities, or other obligations in excess of current appropriations and allotments. Evidence of sufficient funding (appropriation and allotment) for most commodities and services is an approved encumbrance in MMARS fully supporting the contract maximum obligation (if applicable) or anticipated expenditures. See also, “State Finance Law in English” at http://www.state.ma.us/osc/cfo/state_Finance_Law_English.html

Renewals Of Contracts, Grants And Interdepartmental Service Agreements

A [Standard Contract Amendment Form](#) or ISA amendment **MUST** be signed by the Department and the Contractor **PRIOR** to the termination date listed in the Contract, grant or ISA. Departments must attach all relevant documentation to support the amendment. A Contract which is not amended prior to its termination date terminates by operation of law and cannot be amended. See the Contract Amendments section of the [Standard Contract Form Instructions](#) for additional information.

If a Contract terminates prior to using the time left under a procurement, any remaining time available may still be used by the Department with the following restrictions: **(1)** the lapse in time between the original Contract termination date and the execution of a new Standard Contract Form will be lost and must be reduced from the total available time left under the Contract procurement, and **(2)** any newly signed Standard Contract Form will require copies of all the required documents filed with the original Standard Contract Form, plus any additional negotiated terms (as specified under "Required Standard Contract Form Contents" section of the [Standard Contract Form Instructions](#)). **Performance made during any lapse in time between the original Contract termination date and the execution of a new Standard Contract Form cannot be compensated under either the original or the new Contract.**

Closing

Encumbrance And Payables Management

Departments are reminded that all goods and/or services to be charged to FY Closing must be received in the respective Department locations no later than June 30th. If a product acceptance period is required, it must conclude prior to August 31st. There must also be a sufficient encumbrance for such goods and/or services; the actual vendor invoice and the payment to the vendor may take place at any time after the two prior steps, but before August 31st. Departments should require all contractors and vendors to submit final invoices no later than August 15th to enable sufficient time to process payments by August 31st. Departments should finish

routine encumbering for all appropriation types by June 13th and use the balance of the fiscal year to handle adjustments. Note: The last day of the fiscal year that the Office of the Comptroller will be open for business is Monday, June 30th. The deadline for receipt of goods and/or services by June 30th is firm. During the months of June, July and August, MMARS will automatically reject Payment Vouchers (PVs) that do not reference an approved encumbrance. On July 1st, the tolerance for all encumbrances will be set to zero percent for accounts payable payments. Departments may manually lapse encumbrances before June 30th if no longer necessary.

Interdepartmental chargeback Departments must enter IE modifications to finalize FY Closing estimates for May and June no later than May 30th. FY Closing IEs must be in "DONE" status prior to June 30th.

All accounts payable bills, including employee payroll, are expected to be fully paid by August 31st. As of September 1st, MMARS will not allow any FY Closing payments to be processed.

Immediately after August 31st, all encumbrances will be automatically lapsed.

PEND 2 Encumbrance Management

FAD, with the assistance of CTR, plans to handle encumbering at the FY2003 Closing in a manner very similar to last year. This means that Executive Departments must take the necessary steps to conclude their FY2003 encumbering activity in budgeted fund accounts by noon on Saturday, May 31, 2003.

Effective Sunday, June 1, 2003, the transactions listed below, in the Departments listed below, will require PEND2 approval in order to be accepted in MMARS, if they are greater than \$25,000.

Transactions which are less than \$25,000 will not require PEND2 approval.

LO	Lease Order					PO	Miscellaneous Encumbrance			
PD	Department Purchase Order					SC	Service Contract			
PG	Price Agreement					SM	Service Modification			
PH	Payroll Hold					SR	Service Request			
ABC	BLC	CME	DMH	DPH	ENE	HCF	MAC	OCD	REG	WEL
ADD	BSB	CSC	DMR	DPS	ENV	HLV	MCB	OFC	RMV	
AGR	CAD	DCP	DOB	DPU	EOL	HRD	MCD	OHA	SCA	
ALA	CCJ	DEM	DOC	DPW	EPS	HSB	MDC	ORI	SEA	
ANF	CDA	DES	DOE	DSS	EQA	ITD	MED	OSC	SOR	
ATB	CHE	DFS	DOI	DYS	EQE	JLM	MIL	OSD	SRC	
BCA	CHS	DIA	DOR	EHS	FWE	LIB	MRB	PAR	TRP	
BGT	CJT	DMA	DOS	ELD	GIC	LRC	MRC	POL	VET	

In rare instances, unforeseeable circumstances may require some encumbrances and encumbrance modifications to be processed during June. Every reasonable effort must be made to avoid this.

Departments should not expect any discretionary encumbrance transactions involving increases of \$25,000 or more in budgeted fund accounts (appropriation type 01) to be approved in June. Since MMARS edits apply to transactions regardless of the account's appropriation type, transactions for all appropriation types initially will go to PEND2 in MMARS. Transactions which use budgeted fund accounts (appropriation type 01), alone or in conjunction with accounts in other appropriation types, will be reviewed by FAD. Those which use only capital, trust or federal accounts (appropriation types 02, 03 or 04) routinely will receive PEND2 approval from CTR.

Departments should finish routine encumbering for all appropriation types by June 13th and use the balance of the fiscal year to handle adjustments. Note: The last day of the fiscal year that the Office of the Comptroller will be open for business is Monday, June 30th.

Specific guidance on the process for requesting FAD's approval of late transactions using budgeted fund accounts will be issued separately in April by the Budget Director. However, as noted above, exceptions to the May 31st deadline are expected to be very limited, and Departments are strongly advised to manage their work now so as to meet the May 31, 2003 deadline.

Avoid Late Encumbrance Processing

Departments are reminded to conduct a thorough review of their financial status to ensure that there will be sufficient funding reserved to cover all commitments incurred during the fiscal year. The Procurement Unit has identified the top five reasons why late encumbrances are submitted to CTR in July and August. Each of these can be avoided with proper planning and review before the end of June.

1. **Payment Voucher (PV) coded with "F" for Final Payment:**

As many Departments have learned the hard way over the years, it is important to only use the Final Indicator "F" on a PV when you are certain that the final payment has been made and the balance of the encumbrance should be liquidated. This action completely closes out the encumbrance so that no further payments can be made. While it is possible to reinstate a closed out encumbrance, it is quite a cumbersome process, which require Departments to enter a modifying encumbrance transaction with \$0.00 and submit the documentation to CTR for electronic approval.

2. **Incorrect Encumbrance Transaction Type:**

Departments should be reviewing their encumbrances to ensure that the correct encumbrance type (SC, LO, PD, etc.) was used in order to avoid rejected payments. This task should be completed before the end of June.

3. **Change of Accounting Line on Existing Encumbrances:**

Departments should be finalizing their review of accounts and associated encumbrances to ensure that commitments are made in the proper accounts. This type of transaction must be completed in mid June.

4. **Intragovernmental Encumbrances (IE):**

In prior years, late IEs have been increasing. Reports from Seller Departments this year indicate that all IEs have been issued. Therefore, User Departments must finalize IEs by mid June.

5. **Downward Contract Amendments:**

All downward Contract and Lease Amendments must be completed by close of business the end of June. Any decreasing encumbrances after this date will be handled via the year-end lapsing program at the end of the accounts payable period.

Departments should be aware that there are no planned procurement resources to support encumbrance approval after June 30th. The Procurement Unit staff will be deployed to manage business for opening the new fiscal year and the Quality Assurance Program.

Goods And Services

The close of the fiscal year falls on Monday, June 30, 2003. The last business day of FY2003 will be on June 30, 2003. All goods and services to be paid for with FY2003 funds must be received before or on June 30, 2003. There are no exceptions. The first day of FY2004 will be on Tuesday, July 1, 2003.

All encumbrances for FY2003 must be entered into the accounting system by June 30, 2003. If documentation must be submitted to the Office of the Comptroller, it must be received by the close of business Monday, June 30th.

During the final quarter of the fiscal year, Departments should perform a monthly review to ensure all encumbrances are in place to support Department needs. The Fiscal Affairs Division has a May 31st deadline for Executive Departments with encumbrances greater than \$25,000.

Note: Departments should finalize all routine encumbering by June 13th and use the balance of the fiscal year to handle adjustments. The last day of the fiscal year that the Office of the Comptroller will be open for business is Monday, June 30th.

Lease Review Of Outyear Obligations

Guidance and policy regarding Tax-Exempt Lease Purchasing (TELP) (Object Codes L01-L13), Term Lease, and Rentals (Object Codes L21-L33) are available in Comptroller Policy Memos 281, 310, 311, and 313. These memos are located at <http://www.mass.gov/osc/Accountg/marmemos/memos.htm>. It is critical that Departments' leases are recorded in MMARS inclusive of Out-year Obligations and in accordance with these policies.

Opening

Encumbrance Management Opening

This section addresses encumbrance processing in FY Opening. Highlighted are procedures that differ from or enhance the routine processing of encumbrance transactions. The MMARS Procedures Manual, the <http://www.mass.gov/osc/homeview/OpenClose/OpenClose.html>, appropriate [Comptroller MMARS, Policy & FY Memos](#), should be consulted for routine questions.

FY Opening pre-encumbering and encumbering activities will begin the second week in May. This will provide ample time to process Service Requests (SR), Service Contracts (SC), and Lease Orders (LO). IEs may be processed starting July 1st or when the REVB table has been loaded. Departmental staff and vendors involved in this process must be made aware that these are provisional encumbrances and not legally binding transactions until the General Appropriation Act (GAA) is passed by the Legislature and signed by the Governor. Departments are responsible for ensuring that pre-encumbrances and encumbrances against the provisional FY Opening obligation ceiling do not, in aggregate, exceed amounts which they reasonably anticipate to receive in the final GAA. Once the actual GAA is loaded on MMARS, Departments should make the appropriate corrections to encumbrances in a timely manner if:

1. The account number in the GAA is different than in the provisional obligation ceiling; and/or
2. The amount of pre-encumbrances and encumbrances exceeds the level supported by the appropriations.

Departments may find it necessary to amend, suspend or terminate an existing contract due to budget allotment reductions. Although Departments may continue to provide a one-way notice of termination or suspension of a contract, reductions to maximum obligation contracts (or other adjustments) must be mutual and done through an amendment to the Standard Contract. For detailed guidance on terminating and/or adjusting contracts necessary to stay within spending limits, see Comptroller Fiscal Year Memo #2003-12 <http://www.osc.state.ma.us/Accountg/fiscmemo/fy03-12.html>. If a Department wishes to extend a contract into the new fiscal year, but cannot determine the amount available for encumbering, the Department may execute an amendment to extend the dates of service into the new fiscal year. When the GAA is loaded on MMARS, the Department should enter the appropriate transactions in MMARS. The extension of dates provides no authorization for services or expenditures but enables the contract documents to remain in effect. Performance is, in effect, suspended until funding is in place and an amendment to add dollars, scope of performance and budget detail is executed by the Department and Contractor.

Other encumbering transactions may also be entered in May and June. However, they will appear as rejected documents on the suspense file until the GAA is passed. PD and PG documents that are needed for food and medicine will require special attention if they are entered prior to the loading of the GAA and should be forwarded to OSD for Approval, Attention: Deputy State Purchasing Agent. It is critical that the budget fiscal year be clearly marked on these documents.

In certain retained revenue and trust accounts, where the obligation ceiling is insufficient to meet obligations because only a portion of projected fiscal year total receipts has been collected, CTR may authorize an override. The override would only be for the “amount exceeds appropriation” error on MMARS that may be invoked on those affected encumbrance documents and must be approved by CTR/FAD before any encumbrance transactions can be processed. Departments **must** annually submit a letter to CTR Procurement Unit, on Department letterhead, signed by an authorized signatory, stating the projected fiscal year total receipts for the account(s). Requests will be reviewed with the Fiscal Affairs Division. Once this letter is approved and on file it is valid for that one fiscal year only (7/1-6/30). This request covers any encumbrance request for the fiscal year, thereby doing away with the need to make this request on a transaction by transaction basis. Departments must notify CTR immediately in writing during the year if they have reason to believe that actual collections will fall short of their initial projections.

Interdepartmental Business

Given the uncertainty of many accounts for FY2004, Departments have the option of executing amendments to extend the dates of services of a contract or ISA with **no dollars and no performance** authorization in order to keep the contract or ISA paperwork in a suspended status until funding is determined. These extensions do not authorize either continued or new performance, and no obligations may be incurred, and the department may not request or accept performance. However, when funding is determined the buyer and seller will have to execute only an amendment to add dollars and performance rather than executing a new contract or ISA with all the standard backup documentation. Departments may also decide to let contracts and ISAs lapse as of June 30, 2003 and execute new contracts and ISAs when funding is determined. Under no circumstances, in either situation, may performance be requested or accepted during any lapse or suspension of an ISA or contract. See State Finance Law Reminder above.

A. Interdepartmental Service Agreements (ISAs)

[Comptroller Policy Memo #306](#) provides instructions and forms for ISAs and ISA amendments. It also discusses the 815 CMR 6.00 regulation, which provides the rules and procedures for conducting Interdepartmental Fiscal Business, including ISAs and Interdepartmental Chargebacks which require a transfer of funds between two departments. Fiscal year opening for processing ISAs by appropriation type can start as outlined below.

- For Maintenance (01) Funds, Departments may start processing ISAs as soon as the third week in May and ISAs may be processed based on provisional numbers in House 1. Automatic allotments will be made directly to allocation accounts, after the GAA is loaded.
- For Capital (02) Funds, Departments may start processing as soon as the Obligation Ceiling of the parent account has been established in the FY 04 budget tables. Allotments will be made directly to allocation accounts by FAD based upon the parent’s spending projections for the account in their capital spending plan.
- For Trust (03) Funds, Departments may process ISAs as soon as House 1 is loaded in MMARS which occurs approximately the third week in May and may be processed based on the anticipated receipts for the trust fund.
- For Federal (04) Funds, Departments may start processing as soon as the Obligation Ceiling of the parent account has been established in the FY 04 budget tables. Allocation Account Expenditure Ceilings will be updated as Departments expend and cash is drawn consistent with the CMIA procedures.

1. Child Account ASTA Roll For FY2004

As part of the annual Fiscal Year opening ASTA table roll, all Fiscal Year 2003 Children (allocation) Accounts will be rolled into FY04. Those with a multi-year indicator of "Y" will be rolled as active, those with an ASTA end date equal to or less than June 30, 2003 will be rolled as inactive. If departments determine that their children accounts should have rolled as active but did not, they will be required to contact The Office of the Comptroller, Procurement Unit.

For existing multi year ISAs, because the MMARS transaction is generally valid for one fiscal year, Departments will be responsible to submit the necessary documentation in order to re-establish the child (allocation) for FY2004. For single year ISAs, an ISA renewal package will need to be submitted. Once this information is received and confirmed, OSC will coordinate with FAD to ensure the Child Accounts are activated. This action allows OSC to proceed in processing the appropriate FY2004 ISA MMARS transaction or to transfer funding from the Parent Account to the Child Account (typically an AC transaction).

2. Single Year ISAs

- **Type 01 (maintenance accounts)** – Uncommitted and unexpended balances in allocation accounts will not be returned to the parent account, unless the parent has a Prior Appropriation Continued (PAC). With this one exception, all other unspent balances in maintenance allocation accounts will revert.
- **Type 02 and 03 (capital and trust)** – The Office of the Comptroller will return uncommitted and unexpended balances in allocation accounts to the parent account at the end of the fiscal year accounts payable period.
- **Type 04 (federal grants)** – Uncommitted balances do not balance forward; therefore, no adjustment is required. In the unlikely event that an unexpended balance remains in the allocation account, the Office of the Comptroller will move the cash to the parent account and adjust any future cash draws accordingly.

3. Multi-Year ISAs

Most ISAs are approved annually on a state fiscal year basis. However, ISAs should have the duration that makes sense from a business perspective. Multi-year ISAs are encouraged if they best support the business process. Similar to other types of contracts, all ISAs are subject to appropriation and/or the availability of funding.

- **Type 01 (maintenance accounts)** – Uncommitted and unexpended balances in allocation accounts will be reverted to the parent account at the end of the fiscal year, unless the parent has a PAC authorization. It is the responsibility of the Buyer Department to determine how the PAC authorization should be distributed between the parent and child allocation accounts and to contact the Office of the Comptroller's Accounting Bureau.
- **Type 02 and 03 (capital and trust)** – Uncommitted and unexpended balances will balance forward into the new fiscal year as long as there is a valid and active ASTA Table in existence for both the Buyer and Seller Department in the new fiscal year. Therefore, Buyer Departments should factor in any balance forward in the child account when computing the AC transaction for the new fiscal year.
- **Type 04 (federal grant)** – Uncommitted balances will not balance forward; therefore, a new AC transaction is required. In the unlikely event that an unexpended balance remains in the allocation account, the balance will be brought forward in the child account and will update both the unexpended and uncommitted balances. Therefore, the Buyer Department should factor in any balance forward in the child account when computing the AC transaction for the next fiscal year.

NOTE: MMARS transactions for ISAs, irrespective of the duration of the ISA, are generally valid for one fiscal year. Therefore, a new MMARS transaction is required each year and must utilize the same MMARS Document ID Number that was used the previous fiscal year. The one exception to this rule are SC transaction ISAs, which systematically have a new MMARS Transaction Document ID Number assigned to them during the annual out-year roll program. This option can only be utilized when Higher Education is the Seller Department.

B. Interdepartmental Chargebacks (IE/IV)

Interdepartmental Chargebacks are fee-based charges for statutorily authorized commodities and services which are available to State Departments on an *ad hoc* request basis, a public fee basis, or statewide chargeback basis. Departments must have specific legislative authorization to conduct chargebacks.

Authorized chargeback Departments are listed on the MMARS "ACSI" and "CHBK" tables. To be listed on these tables, a new chargeback Department (or a current chargeback department with a new type of chargeback) must submit a "**Chargeback Department Authorization Form**" to the Legal Unit at CTR. This form may be completed on-line and printed from the Comptroller website <http://www.mass.gov/osc/overview.htm> under "Comptroller Forms". The Department must attach photocopies of the specific legislative authorization (statute, GAA line-item or section, etc.) allowing the Department to charge other Departments for goods/services. D-16 MMARS Security is also required for new Chargeback Departments, or any new individual who will be entering IEs and IVs on behalf of a Chargeback Department.

FY2003 Authorized Chargeback Departments with chargeback authority set by statute do not have to annually resubmit the authorization form. These Chargebacks will be automatically updated annually. These departments are required to submit any updates to fee schedules.

FY2003 Authorized Chargeback Departments with chargeback authority established in the General Appropriation Act may submit authorization forms (with required supporting documentation) prior to the final passage of the GAA, provided the Department provides photocopies demonstrating that the authorization for the CHBK appears in both the House and Senate versions of the budget prior to final action by the Governor. These chargebacks will be authorized to enter FY Opening IEs, as of July 1st, (or upon processing of the Chargeback paperwork), or as of the load of the REVB tables on MMARS, whichever is later.

Chargeback Departments are required to submit IEs to Buyer Departments PRIOR to providing chargeback goods or services based upon estimated costs. Buyer Departments are required to retrieve the IE SHELL from the suspense file (SUSF) and complete the accounting line information within 30 days.

Please see the interdepartmental Procedures Manual [MMARS MEMO # 230](#) for more information on the electronic IE/IV process at <http://www.mass.gov/osc/Accountg/marmemos/memos.htm>.

Contract/Lease Shell Program

Our survey indicates that in previous fiscal years the majority of departments have not been utilizing the Contract/Lease Shell creation program. As a result, shells for SR pre-encumbrances, SC and LO encumbrances will not be available for FY2004. Departments will be required to enter the necessary new fiscal year pre-encumbrance and encumbrance transactions manually.

Approved Contract/Lease Roll

Multi fiscal year contracts encumbered with either an SC or LO transaction that have been set up correctly, will roll to FY2004 as approved contracts. The program that creates these transactions is scheduled to run on June 12th. Departments cannot opt out of the approved roll. Departments will be responsible for validating all the necessary information after the roll. There may be instances where an SC or LO rolls, but rolls unsuccessfully, when this occurs, the transaction rolls into an "approved rejected" status. Departments will not be able to correct

these rejects on-line. Departments are required to take a screen print of the rejected transaction(s) from the SUSF file, mark it up with the required corrections, and submit it to the CTR Procurement Unit for correction and processing to DONE status. Screenprints must be submitted to CTR as soon as possible after the roll, but no later than two weeks before scheduled payment is due to the contractor. These timeframes should be adhered to in order to ensure complete processing of the encumbrance in time for the first payment selection. This also ensures timely payments in accordance with the Commonwealth Bill Paying Policy.

Tax-Exempt Lease Purchases (TELP), Term Leases, And Rentals

The guidance and policy regarding Tax-Exempt Lease Purchasing (TELP) (Object Codes L01-L13), Term Leases, and Rentals (Object Codes L21-L33) are spelled out in the following available resources:

- Commonwealth of Massachusetts Procurement Policies and Procedures Handbook;
<http://www.mass.gov/osd/phand/index.htm>
- Expenditure Classification Handbook
<http://www.osc.state.ma.us/Homeview/OpenClose/ExpendDetail.html>
- Comptroller Policy Memo #'s 281, 310, and 311;
<http://www.mass.gov/osc/Accountg/marmemos/memos.htm>
- Operational Services Division (OSD) Tax-Exempt Lease Purchase Financing Handbook and;
<http://www.comm-pass.com>
- Office of the Comptroller's "Fixed Asset Subsystem User Guide" (Comptroller Policy Memo #313;
<http://www.state.ma.us/osc/Accountg/marmemos/313.html>

LO encumbrance transactions for TELPs and Leases must be contracted for and entered in MMARS under one of the recurring payment REST table payment schedules. There are some instances where departments may have a need to negotiate a specific recurring payment for a specific contract/lease for use only by those specific departments. Please contact the Payee, Payments and Tax Reporting Unit for any additional REST table requests. Contracts must reference established REST table schedules. It is essential that you ensure your Department's TELP and Leases are recorded in MMARS in accordance with these procurement and fixed asset policies *as these transactions are subject to audit*.

“OPENORDER” Vendor Code Encumbrances

The use of an “OPENORDER” vendor code encumbrance is **not** a procurement method. “OPENORDER” is a vendor code that allows payment to multiple contractors once an appropriate procurement has been completed. It is only an accounting treatment and does not take the place of a procurement method. Evidence of appropriate procurement must be in the Department’s Procurement File see <http://www.mass.gov/osc/homeview/OpenClose/ExpendDetail.html> for the applicable regulation based on the appropriate object code.

The Department **must** sign and have on file a Standard Contract Form or the appropriate Agreement Type as outlined in the Commonwealth of Massachusetts Expenditure Classification Handbook with every Contractor **before** performance begins **and before** payment is made against an “OPENORDER” vendor code encumbrance transaction.

The Openorder Vendor Code Encumbrance Transaction Request for Approval Form is available on the Office of the Comptroller’s website at:
http://www.osc.state.ma.us/Accountg/Comptroller_forms/Comptroller_forms.html. This form must be signed

and dated by an authorized signatory of the Department, and must be attached to all “OPENORDER” vendor code encumbrance requests, including modifications.

Section 6

Disbursement Management

Introduction

This section highlights the management of expenditures through both the FY Closing and FY Opening processes. State Finance Law requires that annual appropriations may be expended only for expenses for the same fiscal year. See [M.G.L. c.29, §12](#). This means goods and services to be paid for with current fiscal year appropriations must be received and accepted within that same fiscal year (July 1-June 30) (see [M.G.L. c. 4, §7](#)). You will find detailed information and procedures regarding the closing and opening of Dynacash accounts.

Closing

Payment Voucher (PV)

Under no circumstances should FY Closing funds be used for FY Opening expenditures or vice-versa, unless specifically allowed with appropriate legislative language. Payments after June 1st must reference encumbrances. The system will automatically reject Payment Vouchers (PVs) entered after June 1st without an encumbrance. Departments are reminded to confirm with vendors that all goods and services are to be received or completed by June 30th. All goods and services paid for with FY Closing funds must be received by June 30th. If a product acceptance period is required, it must conclude prior to August 31st.

Processing Of Payment Vouchers (PVs)

Accounts payable PV transactions in the suspense file that are not in DONE status overnight on June 30th /July 1st may reject on July 1st with a variety of error messages and must be corrected:

- If transaction date is 06 30, or before, use accounting period 01 2004 and leave budget fiscal year blank.
- If transaction date is 07 01, or after, leave the accounting period and budget fiscal year blank.

Ready Payment System (RP)

Ready Payment transactions will be system-produced throughout the accounts payable period.

Revenue Refunds (RF)

RFs entered into MMARS on July 1st will go to PEND5 until accounting period 12 closing and require CTR approval. CTR will ensure that all FY Closing refunds are posted to the Closing FY's accounting period 12.

Request For Advance (RA), Expenditure Of Advance (EA), Advance Refund (AR)

The Department must account for all FY Closing advances before a FY opening advance may be processed. In most cases, the target date is July 10th but no later than August 31st. This accounting is performed through documentation of the expenditure of the advance (EA) or cash repayment of any balance remaining by processing an advance refund (AR).

From July 1st until August 31st, if an (EA) transaction references a prior year encumbrance, you must enter the accounting period 12/2003.

In order to close the type 05 (Dynacash) FY advances, the following steps must be taken:

1. The Department deposits a check into its sweep account and prepares a negative CD. (Do not enter the CD decrease into MMARS.)
2. The Department prepares an AR and enters the AR into a PEND5 status.
3. The Department mails the original AR, along with the negative CD, to TRE.
4. When the moneys appear on the TRE cash sheet, CTR approves the AR. There is no need to send a copy of the AR to CTR.

Departments With Emergency Payroll Dynacash Accounts

This subsection specifically pertains to Dynacash accounts used for emergency payroll payments at fiscal year end.

All Departments must account for FY closing advances prior to FY opening advance requests. We recognize that there is a timing issue for Dynacash accounts and related advances processing at fiscal year end when there have been emergency payment(s) issued.

If there is a need to issue an emergency payroll check from a Departments' Dynacash account for the payroll period June 1st – 14th (checks dated June 20), then the recoupment of the Dynacash amount in the following payroll cycle, June 15th – 28th will be credited back to the Departments' Dynacash account on July 3rd.

If there is an employee check problem during the June 15th - June 28th cycle, a Dynacash would need to be issued on July 3rd. This payment must be issued from an FY2004 advance. FY2004 request for advance (RA) may be entered into MMARS during June in a reject status. Documentation should be forwarded to our office and will then be processed on July 1st. If necessary, RAs can be also be processed on July 2nd. Please e-mail Payment Unit see www.mass.gov/osc/Staffinfo/ContactList.html with any emergency requests.

There may be a few of these same Departments which will have FY opening requests for July 3rd payroll checks pending before the return of the FY closing advance. In those cases, the request for the FY opening advance must be accompanied by CFO's verification that a Dynacash deduction is pending for a July 3rd credit.

Expenditure Corrections (EX/XA)

EX and XA documents to correct closing year activity should be submitted no later than the close of the accounts payable period. EXs and required XAs, with proper documentation, should be submitted to the General Accounting Bureau at CTR. **Expenditure corrections for the closing BFY entered after August 29, 2003 will not be processed.** See policy identified for EXs in Section 3 above.

Interdepartmental Voucher (IV)

All FY Closing IVs entered into MMARS between July 1st and August 31st will go to PEND5 and require CTR approval. CTR will ensure that all FY Closing IVs are posted to the Closing FY's accounting period 12.

From July 1st until August 31st, if an IV transaction references a prior year encumbrance, you must enter the accounting period 12/2003.

Prior Year Deficiencies

Completed requests to pay prior year deficiencies out of FY2003 funds must be submitted to the Comptroller's Office, Department Assistance Bureau no later than May 30, 2003.

Opening

Communication With Payees And Customers

The Payment Reference Number is the primary communication vehicle on the remittance advice (both electronic and paper). This number is 22 characters and must be unique for each payment made to a payee/customer. As part of a Department's opening activities, it is encouraged that a Department review its procedures for establishing Payment Reference Numbers. Where possible, payees should be consulted prior to a change in the basic data or format of the payment reference number.

Remittance Advice Information For Checks And Electronic Funds Transfer (EFT)

EFT is the primary form of payment. See EFT Authorization Form www.mass.gov/osc/Accountg/Comptroller_forms/Comptroller_forms.html. The remittance advice information that appears with a check is also sent with the EFT. Many banks provide a hard copy of the "electronic remittance advice", if requested by the vendor. Departments may want to recommend that a vendor inquire as to the availability of this information from the bank. An alternative is VendorWeb <http://mass.gov/massfinance> which is accessible from the Comptroller's Home Page and provides the same payment information provided to the vendor's bank. The remittance advice information available in MMARS is in the form of Payment Reference Number Related Data and Payment Reference Number Text and appears in that order on the remittance advice. Each is explained below. VendorWeb application was created to help the Commonwealth's vendors get their payment information easily. Vendors access VendorWeb with their Commonwealth vendor code. Vendors can get information on what they have been paid and what is scheduled to be paid. Payment information can be generated using date ranges and can be sorted by a selected Department or by payment from all Departments.

Payment Reference Number Related Data

Two lines of payment reference number related data appear next in the remittance advice. Line 1 includes the Payment Reference Number, the Document ID of the payment and the Department telephone number, found on the Department Contact Table (DCON). Line 2 includes the Department Name and Department Orgn, also on the DCON Table. This data appears on both EFT and checks.

Payment Reference Text Table (PTXT)

Four lines of text, with 60 positions per line, are available for each Payment Reference Number on each payment. The PTXT is used to enter the message that the Department wants to associate with a particular payment reference number. This data appears on both EFT and checks.

Departments should also encourage vendors to obtain payment information using their vendor code on the "Vendor Web" website at: <http://mass.gov/massfinance>.

Request For Advances (RAs)

No requests for advances will be approved for FY Opening until all FY Closing advances are properly accounted for. (see **Departments with Emergency Payroll Account** for further details)

There may be a few of these same Departments which will have FY opening requests for July 3rd payroll checks pending before the return of the FY closing advance. In those cases, the request for the FY opening advance must be accompanied by CFO's verification that a Dynacash deduction is pending for a July 3rd credit.

Section 7

Payroll Management

Introduction

This section provides detailed guidance on planning and coordinating payroll processing during the closing of FY2003 and opening of FY2004. Departments are encouraged to read these instructions thoroughly in order to avoid unnecessary delays and problems.

State Finance Law Reminder – Expiring Accounts – Limits On Expenditure Corrections (EXs)

State Finance Law requires that funding be in place before services or other obligations can be requested or accepted by contract employees or regular employees. Specifically, under [M.G.L. c. 29, §26](#); [M.G.L. c. 29, §27](#); and [M.G.L. c. 29, §29](#) departments may not incur a liability for the Commonwealth in excess of their appropriation or allotments and the Comptroller may not permit the disbursement (payment) or incurring of an obligation (encumbrance) without a sufficient appropriation and allotment. This means that a department cannot sign a contract or amendment, and then request or accept services (contract employee) or allow an employee to perform services in excess of current appropriations and allotments.

If accounts are expiring, Contracts must be terminated or suspended, personnel must be terminated, or contracts or personnel must be transferred to other appropriate accounts authorized for these types of expenditures. Departments are also reminded that when an expenditure is certified by the department, the department is certifying that the expenditure was properly made from that account. The Comptroller may not make journal entry (expenditure correction) between accounts if the account ultimately to be charged had insufficient funds at the time the amount was expended from the other account, unless prior notice is sent to HOU and SEN Ways and Means. See [M.G.L. c. 7A, §3](#). Therefore, XAs and EXs are appropriate only for actual mistakes, not for expenditures posted to one account in anticipation of funding in another account. Expenditures for personnel or contract employees that are transferred to other account(s) because an account was not reauthorized, was reauthorized late, or was not established (child account for an ISA) MAY NOT retroactively transfer the expenditures incurred in the other accounts to the reauthorized or newly established account. See Expenditure Correction policy in Section 3.

Payroll Management

Departments are reminded that state finance law defines the budget fiscal year for all payments, including payrolls, to begin on July 1st and end on June 30th of the subsequent year. Services rendered by employees through June 30th must be charged to the FY Closing.

Since the fiscal year end of June 30th falls on the second day of the pay period, the split fiscal year processing will occur between FY2003 and FY2004. Payroll charges for June 30th will appear in Fiscal Year 2003 reports and payroll charges that belong to July 1st and after will appear in Fiscal Year 2004 reports.

Payroll Hold Transactions

The PH encumbrance is needed to reserve that portion of your account balances that will be used to support accounts payable payrolls for state employees and contract employees funded through Fund 900 (position type SP). All other contract employees will reference FY Closing SC transactions in MMARS during the accounts payable period.

Contractor Payroll

FY Opening Service Contracts (SCs) supporting HR/CMS and e*mpac contractor payroll must be approved in MMARS prior to the actual payroll processing. Departments are required to submit SCs to CTR before the end of June so that contractor payrolls may be processed beginning in July. For specific dates, please refer to Payroll Key Dates.

Closing

Payroll Rejects (XD)

A Payroll Reject, the PCRS XD transaction (same for UMS), is generated when a payroll expense, which is processed by HR/CMS (e*mpac for UMS), has missing or erroneous data (i.e., incorrect expense budget or a missing program code, etc). All FY2003 payroll reject transactions and payroll accounts with negative uncommitted and unexpended balances must be corrected by **July 18, 2003**. Departments must post payroll rejects to accounting period 12 to insure that payroll expenditures are recorded in the appropriate fiscal year.

Regular Employee And Contractor Payroll Refunds

For payroll refunds, Departments are required to process the Expenditure Refund (XE) transaction for payroll processed through PCRS or a MMARS Contract Backout (CB) for contractor payroll on or before June 30th. Payroll refunds for non-continuing accounts, such as account type 01, received after July 1st, should be processed using the PCRS XC transaction for HR/CMS business. These will be treated as miscellaneous revenue in the FY opening. Payroll refunds for continuing accounts, such as federal or trust accounts, received after July 1st should be processed through the PCRS XE transactions and will be credited to the Department's FY Opening account.

Compensated Absence Reporting

Reconciliation of compensated absence reporting for employee vacation and sick leave balances is no longer necessary under HR/CMS. HR/CMS has 100% of all time and attendance and leave balances for Commonwealth employees; it is the official record of the Commonwealth. Report HMBEN008 as of June 30th is the official record for audit. **The final FY 2003 report for your department will be available on view direct by end of the third of July for your review.**

For the Early Retirement Incentive Plan (ERIP), we will use FY2002 data. Departments must verify that all accrued vacation and sick leave buyback balances are recorded on HR/CMS.

Accounts Payable Payroll

Regular Employees And Fund 900 Contract Employees

The final FY2003 payroll will be pay period ending July 12, 2003 or check date July 18, 2003. Since the fiscal year end of June 30th falls on the second day of the pay period, the split fiscal year processing will occur between FY2003 and FY2004.

Payroll charges prior to June 30th will appear in separate fiscal year reports.

Since the Payroll period ending July 12th will be split between Fiscal Years, any Pre June 30th postings will be considered FY2003 expenditures and will not charge to a Payroll Hold (PH).

Departments will have three opportunities to process accounts payable payrolls between July and August for services performed during FY2003 for which compensation is still owed. A MMARS payroll hold (PH) transaction must be established in MMARS prior to accounts payable payrolls being processed. (See Key Dates Section for schedule.)

Contract Employees (Non Fund 900)

HR/CMS offers an Accounts Payable option for contract employees. For employees that performed services during FY2003 for which they have not yet been compensated, Departments will be required to reference the FY2003 HR/CMS position and FY2003 MMARS service contract (SC) during July and August. This process will take place during the regular and biweekly payroll. Go to the following web site for instructions on the A/P: <http://www.mass.gov/osc/payinfo/payroll.htm> and proceed into the Procedures bulletin.

Departments With Emergency Payroll Dynacash Accounts

This subsection specifically pertains to Dynacash accounts used for emergency payroll payments at fiscal year end.

All Departments must account for FY closing advances prior to FY opening advance requests. We recognize that there is a timing issue for Dynacash accounts and related advances processing at fiscal year end when there have been emergency payment(s) issued.

If there is a need to issue an emergency payroll check from a Department's Dynacash account for the payroll period June 1st –14th (checks dated June 20), then the recoupment of the Dynacash amount in the following payroll cycle, June 15th - June 28th will be credited back to the Departments' Dynacash account on July 3rd.

If there is an employee check problem during the June 15th - June 28th cycle, a Dynacash would need to be issued on July 3rd. This payment must be issued from an FY2004 advance. FY2004 request for advance (RA) may be entered into MMARS during June in a reject status. Documentation should be forwarded to our office and will then be processed on July 1st. If necessary, RAs can be also processed on July 1st and July 2nd. Please e-mail Payment Unit www.mass.gov/osc/Staffinfo/ContactList.html with any emergency requests.

There may be a few of these same Departments which will have FY opening requests for July 3rd payroll checks pending before the return of the FY closing advance. In those cases, the request for the FY opening advance must be accompanied by the CFO's verification that a Dynacash deduction is pending for a July 3rd credit.

Dynacash cannot be used to pay unfunded payroll expenditures.

Opening

New Fiscal Year Regular And Fund 900 Contract Employee Payroll Processing

For budgeted funds, intragovernmental and federal grant accounts, provisional obligation ceilings will be loaded in MMARS in early May.

Employee payroll will be processed and payments will be issued as long as there is an approved interim budget. No special processing is required if your FY Closing payroll account will continue in the provisional accounts loaded for FY Opening.

However, if a FY Closing payroll account will not continue into FY Opening, (i.e., your FY Opening provisional account is different than your FY Closing account) the following applies:

1. Your FY Closing payroll account will roll to FY Opening with zero dollars for convenience of processing.
2. Departments must request position transfer from HRD to align charges to the new FY account
3. Departments can request PCRS alternate account rules until (#2) the position transfers occur. Instructions for entering alternate account rules are found in the PCRS manual.
http://www.osc.state.ma.us/Payinfo/payroll/PCRS_manual/pcrs_manual.htm.

Regular employee payroll supported by account types "02" (capital appropriations) and "03" (non-budgeted and trust accounts) will not be affected as long as they have MMARS ASTA table end dates later than June 30, 2003. The uncommitted/unexpended edit will be lifted until the balance forward commences.

After the FY Opening General Appropriation Act (GAA) has been loaded in MMARS, Departments must reconcile the accounting discrepancies resulting from the fiscal year transition period. CTR, HRD, ITD and FAD staff will be available to assist Departments on FY Opening account structuring, position scheduling, and other changes that may be required by the FY Opening GAA, once it is signed by the Governor.

Reminder: The final FY2003 Payroll will end with the pay period ending July 12th. There will be a split fiscal year payroll for 2003-2004.

Departments should take the necessary steps to update their employees' PCRS Labor Cost Accounting Defaults to accurately reflect any accounting changes for the FY Opening. During the split pay period, both the Closing and the Opening fiscal year defaults and exception screens will be available to Departments for posting purposes.

New Fiscal Year Contract Employee Payroll Processing

MMARS Service Contract Set-Up

A New FY2004 Service Contract (SC) in MMARS must be in place for any contract employee before time and attendance is posted for the first week in July if the employee will perform services during that week.

The data must be entered on the HR/CMS MMARS' contract panel. This panel is the link between HR/CMS and MMARS. If a Department enters inaccurate data on this panel, the contractor will appear on the RPT647A-MMARS Predictive Payroll Reject listing report. Once they are on this report, the contractor will not be paid until a corrective action has been taken.

Once the contract is set up properly in MMARS and HR/CMS, contract employee payroll will be processed and payments will be issued as long as there is an approved interim budget.

HR/CMS Position Set-Up

If the contractor's position number for FY2003 is unchanged in FY2004, an automatic roll will occur on June 30th to align the position with the new fiscal year account code on the Position Panel. The Department must enter the new FY2004 service contract (SC) data in the HR/CMS MMARS Contract Information panel. The path is as follows: Select Administer Workforce (US)/Use/MMARS Contract Information/Update/Display all.

For a contractor moving into a **new** position for FY2004, a new position needs to be created and the new position must be reflected in the job panel of the employee ID. The Department must also enter the new FY2004 service contract (SC) data in the HR/CMS and MMARS' contract panel

Split Week

June 30th falls on the 2nd day of the pay period, to pay a contracted employee for June 30th or any FY2003 services; departments must reference FY2003 SCs.

Determination Of Employee Work Status (IRS Form SS-8)

When a Department plans to contract with an individual for services, the Department is required to perform the IRS SS-8 test on the anticipated Scope of performance planned for the contract. If, after completing the Form SS-8, the Scope of performance is determined to be that of a "contract employee" with an employee/employer relationship, the Department may hire an individual through its regular recruitment process for other employees. The vehicle used for payment must be either HR/CMS or HRMIS contractor payrolls. **For contract employees, the Commonwealth Terms and Conditions and the Standard Contract Form must be executed.**

If, after completing the Form SS-8, the Scope of performance will be classified as an "independent contractor", the Department must complete an RFR procurement under the **applicable procurement requirements governing Department service contracts. (e.g., 801 CMR 21.00, M.G.L. c. 7, s. 22 and the Procurement Policies and Procedures Handbook for Executive Departments.)** Independent contractors are compensated through a MMARS Payment Voucher (PV).

Further guidance on this subject can be found in the [Commonwealth of Massachusetts Procurement Policies and Procedures Handbook](#).

(Please refer to the [MMARS Memo #159 Series](#)).

Form SS-8 under Forms and Publications may be obtained from the Internal Revenue Service (IRS) web site: www.irs.ustreas.gov/prod/forms_pubs/forms.html select "0697 Form SS-8 Determination of Employee work status for Purposes of Federal Employment Taxes and Income Tax Withholding.

Contractor Payroll

Every contract employee must have valid FY2004 data to be paid in FY2004:

- 1) A valid Service Contract (SC) in MMARS.
- 2) A valid position in HR/CMS:
 - a) Assigned to a valid MMARS Account Code, and
 - b) Having a valid MMARS SC entered on the HR/CMS MMARS Contract Panel

Both of these transactions must be in place for any contract employee by the end of June if the employee will perform services beginning July 1st.

Encumbrances With "Openorder" Vendor Code For Payroll

The "OPENORDER" is a vendor code that allows payment to multiple contractors once an appropriate procurement has been completed. It is only an accounting tool and does not take the place of a procurement. Evidence of appropriate procurement must be in the Department's Procurement File (see Commonwealth of Massachusetts Expenditure Classification Handbook for applicable regulation for object code). The use of an "OPENORDER" vendor code encumbrance is not a procurement method. The Department must sign and keep on file a Standard Contract Form or the appropriate Agreement Type as outlined in the Commonwealth of

[Massachusetts Expenditure Classification Handbook](#) with every Contractor before performance begins and before payment is made against an “OPENORDER” vendor code encumbrance transaction.

The Openorder Vendor Code Encumbrance Transaction Request for Approval Form is available on the Comptroller’s website at http://www.osc.state.ma.us/Accountg/Comptroller_forms/Comptroller_forms.html. The Open order Vendor Code Encumbrance Transaction Request for Approval Form must be signed and dated by an authorized signatory of the Department, and must be attached to all “OPENORDER” vendor code encumbrance requests, including modifications. Also, priority will be given to payroll documents that are clearly marked HR/CMS or that utilize the CTR Encumbrance/Contract Transmittal form, this form is available at http://www.osc.state.ma.us/Accountg/Comptroller_forms/Comptroller_forms.html.

PCRS FY Rollover Instructions

The FY Opening is an excellent time to review labor schedules and payroll accounting distributions, and to set up PCRS tables accordingly.

Departments have the option of having their PCRS tables and defaults rolled over from the previous fiscal year by indicating such on the PCRS Rollover Table (Selection 24 on the PCRS Rules Menu). The PCRS Rollover Table defaults to a setting of “Y”, which means that all PCRS rules and default tables will rollover into the next fiscal year.

Rules Roll

During the 1st week of May, all PCRS *approved* rules will roll over to a pending status for the new fiscal year, after which Departments must submit FY2004 rules documentation to CTR’s Payroll Unit for review and electronic approval.

Defaults Roll

During the 1st week of June, all PCRS FY2003 *defaults* will roll over into the new fiscal year. Edits are performed on FY2004 defaults against approved FY2004 rules. After this roll, Departments may verify and modify FY2004 defaults.

If Departments decide that some, or all, of their PCRS Rules tables should not be rolled over into the next fiscal year, they must enter an “N” on the PCRS Rollover Table next to those tables they do not want rolled over. In addition, if Departments choose not to have their current defaults rolled over into the next fiscal year, they must enter an “N” next to the “Labor Defaults” field located on the PCRS Rollover Table. Their new fiscal year defaults will then be inferred by PCRS at the statutory level only (Department, MMARS org, Account, Subsidiary, Object Code).

More details can be found in the “[Fiscal Year PCRS Rollover Tutorial](#)” at the following web site address: <http://www.mass.gov/osc/payinfo/payroll.htm>

Payroll Certification

Payroll expenditures of the Commonwealth must be certified in accordance [M.G.L. c. 29, §20](#); [M.G.L. c. 29, s. 31](#), and [M.G.L. c. 7A, s. 3](#), similar to certifications for expenditures for goods and services. The department is certifying compliance with State Finance Law, the Payroll Expenditure Policy and the department’s internal control policy. As part of this certification, a department certifies that each employee receiving a salary under the warrant is being paid for duties performed directly for the employing agency and not for duties performed for another state agency.

[MMARS Memo #292](#), issued January 19, 2000, formalized the requirement to approve payroll expenditures under HR/CMS, now that all employees are paid in arrears based on a centralized time and attendance system. The certification is:

“This payroll has been processed in accordance with the Commonwealth’s Payroll Expenditure Policy, State Finance Law and this department’s Internal Control Plan. The amount listed has been certified to the Comptroller through the payroll system for payment. This certifies that time and attendance for each employee is on file in this department and approved by the appropriate manager to support amounts paid. This approval and supporting details will remain on file in this department for three years for review by the Office of the Comptroller or other auditing entity.”

The Office of the Comptroller will be following up with departments to insure that certifications are on file. As part of the FY2003 Single Audit, these certifications will again be reviewed.

Payroll Key Dates

HR/CMS Payroll Processing Due Dates For FY2003/FY2004 Closing/Opening

DATES

May 6, 2003	Friday	PCRS Rules Roll Review Error Report ID CTPC9C10 (PCRS18) Rules Rollover Error Report Departments start entering and submitting FY2004 PCRS Rules requests
June 4, 2003	Wednesday	PCRS Defaults Roll Verify Error Report ID CTPC9B20 (PCRS19) Initial FY Default Rollover (Errors Only) ID CTPC9B20 (PCRS20) PCRS Initial FY Default Rollover (ALL)
June 5, 2003	Thursday	Departments start modifying PCRS FY2004 default records
June 27, 2003	Friday	Final day for processing FY2003 payroll XE transactions in non-continuing accounts
June 27, 2003	Friday	Deadline for PH processing
June 30, 2003	Monday	Last day to enter time for services rendered June 16 th through June 29 th 2002.
July 12, 2003	Saturday	Final FY2003 Pay Period End Date
July 14, 2003	Monday	Last day for posting time and attendance for services rendered from June 29 th through July 12 th 2003.**
July 18, 2003	Friday	Deadline for correcting FY2003 XD/XF transactions HR/CMS Advice and Check Distribution
July 28, 2003	Monday	Last day to enter AP payroll for payroll run on 7/29/03
August 11, 2003	Monday	Last date to enter AP payroll for payroll run on 8/12/03
August 25, 2003	Monday	Last day to enter AP payroll for payroll run on 8/26/03

**This is a split week. It includes Sunday June 29, 2003 and Monday June 30, 2003. Payroll charges for these days will be posted to FY2003.

Section 8

Cash Receipts And Revenue

Introduction

The clear and accurate accounting for cash and revenue is an important element in the closing and opening. This section conveys important information regarding cash and receivables.

Closing

Receivables (RE, RI, RD, And WO)

Revenue earned prior to June 30th must be recorded as a FY2003 transaction.

- PEND5 approvals for FY2003 REs, RIs and RDs will be from July 1, 2003 to July 11, 2003 or the cut-off date will coincide with the running of the GAAP reports 286F and 286G.
- All revenue transactions in a PEND5 status must be sent to the Revenue Bureau in writing, attention Lillian Bennett, in order to be approved for FY2003.
- All write-off (WO) requests must be sent to the Revenue Bureau in writing by June 6th, attention Maria Bottari, in order to be approved for FY2003.
- Departments will not be allowed to write in non-BARS receivable adjustments on their 286F and 286G reports. All BARS adjustments must be entered in MMARS before the PEND5 cut off date.
- Recurring receivables (REREs), scheduled to generate during the PEND5 period will process, go to a PEND5 status and be approved automatically. No special handling will be required for Departments using REREs.

Cash Receipts

Cash receipts on hand or on deposit as of June 30th are FY2003 assets and revenue of the Commonwealth and need to be reflected as such on the annual financial statements.

Final deposits as of June 30th collections must be posted by the bank by noon of the first business day of July. Revenue collected by June 30th will be credited to the FY Closing. Treasury (TRE) will process sweeps to properly credit closing year collections. (CTs should be entered by July 2nd and marked period 12-2003.) CTs will process nightly as TRE sweeps are posted.

In the event that funds deposited with the bank by noon July 1st are swept late or posted to the opening year by TRE, Departments should contact the General Accounting staff for assistance.

Deposits received at all sponsored lockbox banking facilities by 11:59 p.m. on Tuesday, July 1, 2003 must be recorded in MMARS as FY2003 revenue.

TRE is requesting that the lockbox operators produce a lockbox deposit register (electronically or manually) that clearly defines the FY2003 deposits. Departments must reconcile the lockbox deposit register to MMARS to ensure that the deposits have been recorded in the appropriate fiscal year.

PLEASE NOTE: adjustments for cash will be made ONLY with proof of deposit, i.e., a deposit slip/receipt, stamped with date/time, by the bank.

Central Draw Departments

Departments participating in the automated central draw should insure that there is no interruption in the draw process. Interruptions occur when federal reporting requirements are not met or when Department reconciliations are not performed timely. During the closing period, the automated central draw will post federal revenues to the appropriate state budget fiscal year to match the processing of payments. CTR will notify Departments which draws fail in order to determine and effect a prompt solution.

Non Central Draw Departments

Departments unable to participate in the automated central draw process are expected to prepare their draw requests timely. For those Departments whose programs are included in the federal/state agreement for CMIA, draws should be completed in accordance with the agreement signed by the Department. For programs not included in the CMIA agreement, draws should be completed and receipts posted to MMARS within two weeks of the expenditure date.

Cross Fiscal Year Revenue

FY2003 receivables with an outstanding balance at the end of period 12 will roll into FY2004. PRIOR ACCRUED REVENUE field on the REVB FY2003 revenue collections referencing prior year receivables will reduce the PRIOR ACCRUED REVENUE field in the REVB.

Advance Refunds (AR), Contract Backouts (CB), Expenditure Refunds (ER/XE)

AR, CB, ER and XE documents must be deposited in the bank by noon of the first business day in July.

Expenditure Refunds (ER and XE) for budgetary accounts (type 01) received for the prior fiscal year after the first business day in July should be processed through the XC transaction, of the new budget fiscal year. These will be treated as miscellaneous revenue in the FY Opening. Expenditure Refunds for continuing accounts, such as federal or trust accounts etc., received after the first business day in July, should be processed using the MMARS ER transaction or the PCRS XE transaction for payroll expenditure refunds.

Because of the matching process between TRE deposits and MMARS documents in approving AR, CB, ER and XE documents, the above guidelines must be followed in order to ensure that the transactions are recorded in the proper fiscal year. Departments are responsible for resolving AR, CB, XE and ER documents on both the MMARS suspense file and the PCRS holding file. Please see Section 2 for special dates on XE/XC.

Revenue Refunds (RF)

Please refer to [Section 6](#) Disbursement Management, of these instructions for information on processing RF documents during the months of June and July.

Reconciliation Of Revenues

To ensure that cash and revenue are properly reflected, Departments should use the following reports to reconcile receipts:

Report 467A Advance Refunds
Report 469A Cash Receipts
Report 468A Expenditure Refunds (CB, ER & XE)
Report 430A Receivable Detail

Departments requiring adjustments after the close of period 12 should contact the Accounting Bureau at CTR.

Clearing Accounts

To ensure that all deposits reflected in clearing accounts are fully allocated for FY Closing, Departments should enter CTs in MMARS at the same time that deposits are made for cash received through June 30th. All cash received through the close of business on June 30th must be deposited by noon on July 1st. All CTs should be entered in MMARS by Wednesday, July 2nd. Departments should enter accounting period 12-2003 onto the CT transaction: **DO NOT LEAVE THE ACCOUNTING PERIOD BLANK**. Initially, these CTs may be in "REJECT" STATUS on SUSF, but during the nightly cycle they will automatically be clearing these documents. ALL CLEARING ACCOUNTS (FUND 699) MUST BE ZEROED OUT BY THE CLOSE OF PERIOD 12. Departments needing assistance should contact the Accounting Bureau at CTR.

Electronic Transfers (Wire Of Dept. Bank Deposits To TRE)

Receipts credited through electronic transfers, such as lock boxes, must be received by June 30th for posting on FY2003 revenue. The Office of the State Treasurer will complete its sweep of lock box and intermediary banks on July 1st. Deposits made after June 30th will be considered FY2004 business.

Lockboxes

Deposits received at all Commonwealth sponsored lockbox banking facilities by 11:59 p.m. on Monday, June 30, 2003 must be recorded in MMARS as FY2003 revenue.

The lockbox operator will segregate the FY2003 deposits and process them by 12:00 p.m. on Tuesday, July 1, 2002. Departments must reconcile the lockbox deposit register to MMARS to ensure that the deposits have been recorded in the appropriate fiscal year.

Debt Collection

The Commonwealth's statewide contract for debt collection services engages private debt collection agencies to collect outstanding debt on behalf of the Commonwealth.

All FY2003 collections made by a debt collection agency on behalf of Departments must be deposited into the Department's approved bank account by noon July 1, 2003. FY2003 Payment Vouchers (PV) for all cash received by the fiscal year closing will be processed during the Accounts Payable period. Any funds deposited after 12:00 p.m. on July 1, 2003 will be recorded as FY2004 revenues.

Intercept

As part of CTR's debt management function, and 815 CMR 9.00 authorize the Comptroller to automatically offset eligible payments to delinquent debts. All intercepts performed by June 30, 2003 will automatically be recorded as FY2003.

Opening

Retained Revenue Accounts

Certain Departments have legislative authority to retain and spend specific types of receipts. After the GAA is loaded, Departments should review the Current Estimated Receipt and Receipt Ceiling amounts loaded on MMARS APR1 screen. If an adjustment seems needed, the Department should contact its Fiscal Affairs Division analyst.

If the ASTA record has a Receipt Option equal to "Y", then the APR1 screen should show an amount greater than zero in the Receipt Ceiling (and possibly in the Receipt Floor field, as well). If both floor and ceiling

amounts are zero, revenues deposited will not update the account. Ceilings will be established when the GAA has been passed.

Departments with new retained revenue accounts must contact the Accounting Bureau at CTR to coordinate revenue budget set-up.

If your Department has further questions regarding retained revenue accounts or revenue budgets, please contact the Accounting Bureau at CTR before a deposit is made to one of these accounts.

Cross Fiscal Year Revenue

FY2003 receivables with an outstanding balance at the end of period 12 will roll into FY2004. The FY2004 prior accrued revenue filed will be updated with the amount of all the prior FY2004 outstanding accrued revenue amounts.

Section 9

GAAP, Fixed Assets, And Special Higher Education Reporting

Introduction

This section outlines GAAP requirements for Departments as well as Special instructions for Higher Education Institutions.

Closing/Opening

Generally Accepted Accounting Principles (GAAP)

Since FY1986, the Commonwealth has issued an audited Comprehensive Annual Financial Report (CAFR) with financial statements prepared according to [Generally Accepted Accounting Principles \(GAAP\)](#). Since FY1990, the CAFR has received an unqualified opinion from the independent auditors, and the CAFRs for FY1990 through FY2001 have been awarded the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The FY2002 CAFR has also been submitted to the GFOA Certificate of Achievement Program. Beginning FY2002 the commonwealth has implemented GASB 34 CAFR reporting.

These GAAP based CAFRs, and their recognition for excellence, are increasingly important to the financial community as a measure of the Commonwealth's fiscal responsibility. The quality of CAFR financial information depends upon individual and departmental efforts to prepare timely and accurate GAAP reporting packages.

The basic FY Closing Departmental GAAP Instructions including forms will be issued by April 30th. The GAAP reporting package is due back to CTR by the first Monday in August. Any department that submits beyond this deadline may be subject to an audit finding.

Encumbrance management practices will again be relied upon to provide the basis for most accounts payable reporting. Information from the fixed asset sub-system of MMARS will also be relied upon. Departments which prepare GAAP information beyond the basic GAAP Departmental reporting will be contacted individually to review and coordinate FY Closing special GAAP reporting.

As in prior years, separate GAAP Instructions will be published to provide a detailed walk-through of procedures and sample forms/reports to be used. Major points of emphasis will be:

- 1). Use of BARS reports to support analysis of accounts receivable, allowances for uncollectibles and deferred revenue. Special assistance will be provided to Departments with complicated reporting issues. **All BARS adjustments must be entered in MMARS before the PEND5 cut off date of July 11, 2003.**
- 2). Timely Departmental review and update of HR/CMS data to support accurate compilation and audit of compensated absence accruals.
- 3). Focus on leases, both operating and capital, including TELPs, to ensure the accuracy of FY Closing LO data that is rolled forward to create FY Opening approved leases on June 13th.

GAAP concepts and due dates will be covered in Closing and Opening training. Separate training sessions on the specialized reporting will be scheduled if necessary.

Fixed Assets

Departments which own fixed assets are responsible for the recording of all acquisitions, betterments, changes, transfers, and dispositions for GAAP fixed assets and a physical inventory of Non-GAAP Fixed Assets. Certain leases are also required to be identified as fixed assets. Please refer to the Comptroller's Policy Memos #310, 311 and 313, <http://www.mass.gov/osc/accountg/marmemos/memos.htm> and [Procurement Policies and Procedures Handbook Chapter 4](#) for additional information.

- Departments should now be processing all their FA, FB, FC, FD and FT transactions **at the time of acquisition of the asset.**
All Fixed Asset transactions must be done in MMARS by June 30, 2003. Any FY2003 transactions processed beyond June 30, 2003 may be subject an audit finding.
- The FC transaction requires a PEND5 approval. Copies of FCs should be forwarded to Trish McKenna, Office of the Comptroller, Accounting Bureau. Supporting documentation must be submitted with any FC that requires a cost change. This could include any invoice and/or PV that reflects the correct cost of the asset.
- Non-GAAP Fixed Assets must be inventoried and controlled.

The following reports have been added to the list of Fixed Asset Reports and are available to Departments on View Direct and/or Document Direct:

List of Current Fiscal Year Fixed Asset Reports

RPT850A	Fixed Asset Transaction - Weekly Detail Report By Fiscal Year
RPT850B	GAAP Fixed Asset Acquisition Transactions by Secretariat, Department, Asset Type by Fiscal Year (FA, FB)
RPT850C	GAAP Fixed Asset Disposition Transactions by Secretariat, Department, Asset Type by Fiscal Year (FD)
RPT850D	GAAP Fixed Asset Acquisition Transactions by Secretariat, Department, Fund by Fiscal Year (FA, FB)
RPT850E	GAAP Fixed Asset Disposition by Secretariat, Department, Fund by Fiscal Year (FD)
RPT850F	GAAP Fixed Asset Acquisition by Secretariat, Department, Transaction Code by Fiscal Year (FA, FB)
RPT850G	GAAP Fixed Asset Disposition by Secretariat, Department, Transaction Code by Fiscal Year (FD)
RPT850H	GAAP Fixed Asset FT Report by Secretariat, Department by Fiscal Year
RPT851B	Non-GAAP Fixed Asset Acquisitions by Secretariat, Department, Type by Fiscal Year (FA, FB)
RPT851D	Non-GAAP Fixed Asset Acquisition Transactions by Secretariat, Department, Fund by Fiscal Year (FA, FB)
RPT851F	Non-GAAP Fixed Asset by Secretariat, Department, Transaction Code by Fiscal Year (FA, FB)

Complete List of Fixed Assets Reports

RPT852A	GAAP Fixed Asset Inventory Report by Fiscal Year
RPT852B	Fixed Asset Inventory Report by Fiscal Year (A complete list of all GAAP & Non-GAAP assets)
RPT852C	Non-GAAP Fixed Asset Inventory Report by Fiscal Year
RPT 852D	Fully Disposed Assets Inventory Report by Fiscal Year

- Final closing Fixed Asset transactions must be processed in MMARS by Monday, June 30, 2003.

Special Higher Education Reporting

Statutory Basis

In FY2003, MMARS detail by Institution for non-appropriated funds will again be included in the Commonwealth's Statutory Basis Financial Report (SBFR).

To meet the publication deadline of October 31st for the statutory report (SBFR), Institutions must:

- Complete the MMARS posting of FY2003 statutory basis non-appropriated receipts and disbursements by the end of July. From the close of period 12, special coordination with CTR will be required. Departments should enter transaction, coded with accounting period 12 2003, and quick edit until the only error message is "accounting period closed". Institutions should then contact CTR for final processing.
- Post-statutory basis accounts payable to MMARS using encumbrances by June 30th, for Fund 900.
- For Fund 901, provide supplemental information for statutory accounts payable by the second Friday in August.
- On or before September 12th, Higher Education Institutions must submit fixed asset Information and operating and capital lease information for the Commonwealth's SBFR. The fixed asset information should include the amount of fixed assets acquired from capital leases. This information will be disclosed in the notes to the audited financial statements of the Institution.

By September 1st, the MMARS trial balance report (RPT110H) will be available on View Direct. This will provide the basis for final reconciliation between MMARS non-appropriated information and each Institution's internal systems. The due date for final reconciliation's is the 2nd Friday in September.

In conjunction with the Commonwealth's FY2003 single audit, staff from the SAO, CTR or the Commonwealth's independent audit firm will visit several Institutions to test compliance with the non-appropriated funds reporting requirements. Such testing is included within the FY2003 audit scope, and it is anticipated that these on-site audits will occur from June through October 2003. After audit adjustments are recorded in MMARS, final statutory basis trial balance reports will be distributed to the Institutions in November. These reports will support the individual Institution detail published in the Commonwealth's FY2003 SBFR.

GAAP Basis (GASB 35 Implementation)

All institutions will issue FY2003 audited financial statements in accordance with AICPA-GAAP. These audited financial statements must be issued and received by the Comptroller's office by October 15, 2003, with an unqualified opinion. The Institution must meet the MMARS statutory reporting requirement financials, and separate analysis related to the Schedule of Federal Financial Assistance. The reconciliation must be reviewed by the Institution's independent auditors and noted in the footnotes to the financial statements. All institutions should refer to GASB 35 guidance issued by the Comptroller's Office at http://www.mass.gov/osc/accountg/HigherEd/gpackage_HigherEd_01audit_063001.htm.

All higher education institutions are required to submit the federal student loans schedules and the guaranteed student loan schedule by Friday September 12, 2003. (See GASB 34 Guidance Package for Audited Financial Statements.)

Section 10

Commonwealth Information Warehouse

Introduction

This section provides information regarding the use of the Commonwealth Information Warehouse.

Closing/Opening

Commonwealth Information Warehouse

The Commonwealth Information Warehouse (CIW) was developed as the source for adhoc querying and reporting of data from a variety of source systems including MMARS, PCRS, HR/CMS, PARIS and the UMASS HR/payroll system. Data currently available in the warehouse includes:

- MMARS financial data from FY1993 to date;
- HR/CMS personnel, payroll and time and labor data from January 30, 2000 to date;
- PCRS labor history cost distribution data from FY1995 to date;
- Weekly work assignment history (PARIS) data for the period beginning FY1996 (July 1995) through the last pay period in FY2000 for PMIS (1/29/2000) and for CAPS (3/25/2000); quarter end data is available for FY1990 through FY1995;
- UMASS HR/payroll data from March 2002 to date.

Instructions for connecting to and using the Commonwealth Information Warehouse are available at the CIW intranet site <http://www.iw.state.ma.us/>. Query tools supported by the Information Warehouse team and Commonhelp staff include Microsoft Access and Excel, versions 97 or 2000. Training in the use of MMARS data in the information warehouse is available through the Comptroller's Office <http://www.mass.gov/osc>, and in the use of HR/CMS data in the information warehouse through the HR/CMS training team <http://www.state.ma.us/hrcms>. Direct telephone support is available via Commonhelp at 866- 888-2808.

Commonwealth Information Warehouse User Group Meetings and drop-in sessions are held monthly, alternating between Boston and locations in the northern, southern, central and western parts of the Commonwealth. Check the CIW intranet site for dates and locations, as well as for copies of recent handouts, and agendas for upcoming meetings. Topics for discussion typically include notice of upcoming or recent enhancements to CIW data, query development techniques, query tool tips and demonstrations, and a range of user questions.

Users may also bring questions on CIW-related queries and reports for individual support during one of our regular drop-in sessions, held monthly in Boston or in conjunction with the regularly scheduled CIW User Group Meetings across the Commonwealth. The dates for these events are also posted each month on the CIW intranet site.

A variety of valuable information is available for download at the CIW intranet site. Users will find a collection of "Starter Queries" to assist their data analysis efforts on a variety of topics. Other useful information on the site includes Frequently Asked Questions, Monthly Tips, CIW hours of operation and a CIW staff directory. We also have the CIW Technical Guide and "Build it Yourself" guides for MMARS and HR/CMS users available for download.